



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: STOUGHTON WATER UTILITY

Principal Office: 600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

I KRISTY VIKE-MANTHE of  
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

UTILITIES ACCOUNTING SUPERVISOR

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** STOUGHTON WATER UTILITY**Utility Address:** 600 S. FOURTH STREET

P.O. BOX 383

STOUGHTON, WI 53589-0383

**When was utility organized?** 9/15/1886**Report any change in name:****Effective Date:****Utility Web Site:** www.stoughtonutilities.com

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS KRISTY R VIKE-MANTHE**Title:** UTILITIES ACCOUNTANT**Office Address:**

600 S. FOURTH STREET

P.O. BOX 383

STOUGHTON, WI 53589-0383

**Telephone:** (608) 873 - 3379 EXT 15**Fax Number:** (608) 873 - 4878**E-mail Address:** kvmanthe@stoughtonutilities.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MS. DENISE DURANCZY**Title:** UTILITIES COMMITTEE CHAIR**Office Address:**

381 E. MAIN STREET

STOUGHTON, WI 53589

**Telephone:** (608) 873 - 8302**Fax Number:** (608) 873 - 5519**E-mail Address:** DDURANCZYK@CI.STOUGHTON.WI.US

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MS. SHERI L. SPRINGER**Title:** CPA**Office Address:** CLIFTON GUNDERSON

440 SCIENCE DRIVE SUITE 400

MADISON, WI 53711-1064

**Telephone:** (608) 232 - 2900**Fax Number:** (608) 232 - 2919**E-mail Address:** sheri.springer@cliftoncpa.com**Date of most recent audit report:** 2/24/2003**Period covered by most recent audit:** 2002

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. ROBERT P. KARDASZ, P.E.**Title:** UTILITIES DIRECTOR**Office Address:**

600 S. FOURTH STREET

P.O. BOX 383

STOUGHTON, WI 53589-0383

**Telephone:** (608) 873 - 3379 EXT 23**Fax Number:** (608) 873 - 4878**E-mail Address:** bkardasz@stoughtonutilities.com

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**Name of utility commission/committee:**    Utilities Committee

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**Names of members of utility commission/committee:**

MR DAN CHRISTENSEN, CITIZEN MEMBER

MS DENISE DURANCZYK, ALDERPERSON - CHAIR

MR JIM GRIFFIN, ALDERMAN

MR JONATHAN HAJNY, CITIZEN MEMBER

MS HELEN JOHNSON, MAYOR

MS JUDY KINNING, CITY CLERK/PERSONEL DIRECT

MR GERALD OLSEN, ALDERPERSON/VICE CHAIR

MR DAVID SHARP, ALDERPERSON

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:** (   )   -   EXT**Fax Number:** (   )   -**E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,219,671	1,033,574	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	503,893	446,223	<b>2</b>
Depreciation Expense (403)	237,402	218,907	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	180,095	172,319	<b>5</b>
<b>Total Operating Expenses</b>	<b>921,390</b>	<b>837,449</b>	
<b>Net Operating Income</b>	<b>298,281</b>	<b>196,125</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>298,281</b>	<b>196,125</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	34,983	125,507	<b>10</b>
Miscellaneous Nonoperating Income (421)	(4,284)	(4,284)	<b>11</b>
<b>Total Other Income</b>	<b>30,699</b>	<b>121,223</b>	
<b>Total Income</b>	<b>328,980</b>	<b>317,348</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>328,980</b>	<b>317,348</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	78,140	79,709	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,722	3,735	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>81,862</b>	<b>83,444</b>	
<b>Net Income</b>	<b>247,118</b>	<b>233,904</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,265,887	3,031,983	<b>20</b>
Balance Transferred from Income (433)	247,118	233,904	<b>21</b>
Miscellaneous Credits to Surplus (434)	75,000	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	57,039	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,530,966</b>	<b>3,265,887</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	34,983	5
<b>Total (Acct. 419):</b>	<b>34,983</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	(4,284)	6
<b>Total (Acct. 421):</b>	<b>(4,284)</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
UNBILLED REV	75,000	9
<b>Total (Acct. 434):</b>	<b>75,000</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
ADJUSTMENT	57,039	10
<b>Total (Acct. 435)--Debit:</b>	<b>57,039</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,219,671	0	0	0	<b>1,219,671</b>	<b>1</b>
Less: interdepartmental sales	288		0	0	<b>288</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,667				<b>1,667</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,217,716</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,217,716</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	186,112		<b>186,112</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	32,687	32,552	<b>65,239</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	32,552	(32,552)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>251,351</b>	<b>0</b>	<b>251,351</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	10,305,047	9,948,075	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,613,912	2,444,646	2
<b>Net Utility Plant</b>	<b>7,691,135</b>	<b>7,503,429</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>7,691,135</b>	<b>7,503,429</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	107,000	107,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	16,422	12,138	6
<b>Net Nonutility Property</b>	<b>90,578</b>	<b>94,862</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	14,870	39,357	8
Special Funds (125-128)	982,703	1,703,432	9
<b>Total Other Property and Investments</b>	<b>1,088,151</b>	<b>1,837,651</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	802,453	106,322	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	90,102	76,254	15
Other Accounts Receivable (143)	2,358	1,614	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	98,430	40,893	18
Materials and Supplies (151-163)	22,819	19,157	19
Prepayments (165)	1,422	591	20
Interest and Dividends Receivable (171)	325	4,936	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,017,909</b>	<b>249,767</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	16,277	20,012	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>16,277</b>	<b>20,012</b>	
<b>Total Assets and Other Debits</b>	<b>9,813,472</b>	<b>9,610,859</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	504,588	504,588	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	3,530,966	3,265,887	<b>28</b>
<b>Total Proprietary Capital</b>	<b>4,035,554</b>	<b>3,770,475</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,450,000	1,590,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,450,000</b>	<b>1,590,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	18,506	9	<b>33</b>
Payables to Municipality (233)	1,767	1,767	<b>34</b>
Customer Deposits (235)	0		<b>35</b>
Taxes Accrued (236)	191,012	176,036	<b>36</b>
Interest Accrued (237)	16,961	12,929	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>228,246</b>	<b>190,741</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	3,058	3,058	<b>43</b>
Other Deferred Credits (253)	67,365	66,484	<b>44</b>
<b>Total Deferred Credits</b>	<b>70,423</b>	<b>69,542</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,029,249	3,990,101	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>9,813,472</b>	<b>9,610,859</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	10,303,960	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	1,087				<b>7</b>
<b>Total Utility Plant</b>	<b>10,305,047</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,613,912	0	0	0	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>2,613,912</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>7,691,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,444,646				<b>2,444,646</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	237,402				<b>237,402</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	23,013				<b>23,013</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Clearing Acct	3,033				<b>3,033</b>	<b>9</b>
Salvage	67				<b>67</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>263,515</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>263,515</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	94,249				<b>94,249</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>94,249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,249</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,613,912</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,613,912</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Park shelter at well house	107,000			107,000	2
<b>Total Nonutility Property (121)</b>	<b>107,000</b>	<b>0</b>	<b>0</b>	<b>107,000</b>	
Less accum. prov. depr. & amort. (122)	12,138	4,284		16,422	3
<b>Net Nonutility Property</b>	<b>94,862</b>	<b>(4,284)</b>	<b>0</b>	<b>90,578</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	22,819	19,157	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>22,819</u>	<u>19,157</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1977 Mortgage Revenue Bonds	428	428	390	<b>1</b>
1998 Mortgage Revenue Bonds	3,307	428	15,887	<b>2</b>
<b>Total</b>			<b>16,277</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	504,588	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>504,588</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1977 Mortgage Revenue Bonds	11/01/1977	05/01/2005	6.00%	205,000	<b>1</b>
1998 Mortgage Revenue Bonds	05/01/1998	11/01/2013	4.50%	1,245,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,450,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31:      1,450,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	176,036	1
<b>Accruals:</b>		
Charged water department expense	180,095	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>180,095</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	150,301	6
Social Security taxes	13,462	7
PSC Remainder Assessment	1,356	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>165,119</b>	
<b>Balance end of year</b>	<b>191,012</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1977 MORTGAGE REVENUE BONDS	2,606	27,195	21,683	8,118	1
1998 Mortgage Revenue Bonds	10,323	50,945	52,425	8,843	2
<b>Subtotal</b>	<b>12,929</b>	<b>78,140</b>	<b>74,108</b>	<b>16,961</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>12,929</b>	<b>78,140</b>	<b>74,108</b>	<b>16,961</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,990,101	0	0	0	0	<b>3,990,101</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	339					<b>339</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
WELL STARTERS	38,809					<b>38,809</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>4,029,249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,029,249</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	14,870	2
<b>Total (Acct. 124):</b>	<b>14,870</b>	
<b>Sinking Funds (125):</b>		
BOND AND INTEREST REDEMPTION ACCOUNT	227,343	3
BOND RESERVE ACCOUNT	228,815	4
<b>Total (Acct. 125):</b>	<b>456,158</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	32,771	5
<b>Total (Acct. 126):</b>	<b>32,771</b>	
<b>Other Special Funds (128):</b>		
WATER PLANT AND MAINTENANCE RESERVE ACCTS	493,774	6
<b>Total (Acct. 128):</b>	<b>493,774</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	90,102	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>90,102</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	2,358	15
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
NONE		16
<b>Total (Acct. 143):</b>	<b>2,358</b>	
<b>Receivables from Municipality (145):</b>		
WATER MAIN	723	17
UNBILLED REV	75,000	18
MISCELLANEOUS	18	19
INVESTMENTS	22,689	20
<b>Total (Acct. 145):</b>	<b>98,430</b>	
<b>Prepayments (165):</b>		
MAINTENANCE	1,422	21
<b>Total (Acct. 165):</b>	<b>1,422</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
MISCELLANEOUS SHARED EXPENSES	1,767	27
<b>Total (Acct. 233):</b>	<b>1,767</b>	
<b>Other Deferred Credits (253):</b>		
ACCRUED BENEFITS	67,365	28
<b>Total (Acct. 253):</b>	<b>67,365</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	10,051,075	0	0	0	<b>10,051,075</b>	<b>1</b>
Materials and Supplies	20,988	0	0	0	<b>20,988</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,529,279	0	0	0	<b>2,529,279</b>	<b>4</b>
Customer Advances for Construction	3,058				<b>3,058</b>	<b>5</b>
Contributions in Aid of Construction	4,009,675	0	0	0	<b>4,009,675</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,530,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,530,051</b>	
Net Operating Income	298,281	0	0	0	<b>298,281</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.45%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.45%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	504,588	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,398,426	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>3,903,014</b>	
<b>Net Income</b>		
Net Income	247,118	5
<b>Percent Return on Proprietary Capital</b>	<b>6.33%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

8/26/03 email response:

Ms. Engelke,

Please let me know if you have any additional questions. Thank you.

Kristy Vike-Manthe

-----Original Message-----

From: Engelke, Elaine PSC [mailto:Elaine.Engelke@psc.state.wi.us]

Sent: Friday, August 22, 2003 11:57 AM

To: Kristy Vike-Manthe

Subject: 2002 annual report 5750 Stoughton Water

Dear Ms. Vike-Manthe:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-2, an amount is reported in Account 435 described as "adjustment". Please provide a more detailed explanation of this adjustment. [Kristy Vike-Manthe] This was an adjustment related to investments booked by Virchow Krause in error in 2001 and Clifton Gunderson (new accounting firm for Stoughton Utilities) corrected in 2002.
2. On Page W-5, transmission and distribution expenses increased over \$10,000 and 15% from the previous year. Please furnish an explanation. [Kristy Vike-Manthe] 2002 Transmission and Distribution expenses are higher due to water main leaks, shallow services being fixed.
3. On Page W-19, 0 meters are reported tested. Listing of Edit Check Results No. 3 requests an explanation of 0 meter tests. All edit checks should be addressed before filing the annual report. Please furnish an explanation. (We noted you tested 10% of your 5/8-inch meters last year so you are in compliance with the meter testing/replacement Code). [Kristy Vike-Manthe] Stoughton has been putting together a program to track meters tested and should reelect in 2003.
4. It appears that depreciation expense was calculated in accordance with the appropriate depreciation rates; however, the depreciation rates which are listed in column C of page W-10 are incorrect. In future reports please provide the depreciation rates which were actually used. Also, beginning in 2003 depreciation expense should be recorded on Account 397.1, SCADA Equipment, as it is noted none was shown in the 2002 annual report on page W-10, row 35, column D. [Kristy Vike-Manthe] Stoughton will provide the correct depreciation rates in 2003 and SCADA depreciation expenses as well.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

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## FINANCIAL SECTION FOOTNOTES

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We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

8/22/03 email:

Dear Ms. Vike-Manthe:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-2, an amount is reported in Account 435 described as "adjustment". Please provide a more detailed explanation of this adjustment.
2. On Page W-5, transmission and distribution expenses increased over \$10,000 and 15% from the previous year. Please furnish an explanation.
3. On Page W-19, 0 meters are reported tested. Listing of Edit Check Results No. 3 requests an explanation of 0 meter tests. All edit checks should be addressed before filing the annual report. Please furnish an explanation. (We noted you tested 10% of your 5/8-inch meters last year so you are in compliance with the meter testing/replacement Code).
4. It appears that depreciation expense was calculated in accordance with the appropriate depreciation rates; however, the depreciation rates which are listed in column C of page W-10 are incorrect. In future reports please provide the depreciation rates which were actually used. Also, beginning in 2003 depreciation expense should be recorded on Account 397.1, SCADA Equipment, as it is noted none was shown in the 2002 annual report on page W-10, row 35, column D.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your

## FINANCIAL SECTION FOOTNOTES

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~~elaine.engelke@psc.state.wi.us.~~ If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,196,348	1
<b>Total Sales of Water</b>	<b>1,196,348</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,610	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,713	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>23,323</b>	
<b>Total Operating Revenues</b>	<b>1,219,671</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	516	8
Pumping Expenses (620-633)	78,743	9
Water Treatment Expenses (640-652)	21,526	10
Transmission and Distribution Expenses (660-678)	123,528	11
Customer Accounts Expenses (901-905)	48,299	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	231,281	14
<b>Total Operation and Maintenance Expenses</b>	<b>503,893</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	237,402	15
Amortization Expense (404-407)	0	16
Taxes (408)	180,095	17
<b>Total Other Operating Expenses</b>	<b>417,497</b>	
<b>Total Operating Expenses</b>	<b>921,390</b>	
<b>NET OPERATING INCOME</b>	<b>298,281</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial	8	872	2,339	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>8</b>	<b>872</b>	<b>2,339</b>	
Metered Sales to General Customers (461)				
Residential	4,180	247,604	614,588	4
Commercial	308	69,912	124,046	5
Industrial	23	117,359	122,942	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,511</b>	<b>434,875</b>	<b>861,576</b>	
Private Fire Protection Service (462)	37		17,165	7
Public Fire Protection Service (463)	4,441		300,142	8
Other Sales to Public Authorities (464)	32	7,988	14,838	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	64	288	12
<b>Total Sales of Water</b>	<b>9,031</b>	<b>443,799</b>	<b>1,196,348</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	300,142	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>300,142</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,610	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,610</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	16,713	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>16,713</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	516	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>516</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	52,690	17
Pumping Labor and Expenses (624)	6,192	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,314	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	16,547	25
<b>Total Pumping Expenses</b>	<b>78,743</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	5,834	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	6,610	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	9,082	33
<b>Total Water Treatment Expenses</b>	<b>21,526</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	2,823	36
Meter Expenses (663)	5,735	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	8,758	39
Rents (666)	8,625	40
Maintenance Supervision and Engineering (670)	1,391	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	3,580	43
Maintenance of Transmission and Distribution Mains (673)	37,480	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	21,447	46
Maintenance of Meters (676)	6,468	47
Maintenance of Hydrants (677)	2,442	48
Maintenance of Miscellaneous Plant (678)	24,779	49
<b>Total Transmission and Distribution Expenses</b>	<b>123,528</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	0	50
Meter Reading Labor (902)	7,782	51
Customer Records and Collection Expenses (903)	38,849	52
Uncollectible Accounts (904)	1,668	53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>48,299</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	103,492	56
Office Supplies and Expenses (921)	5,468	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	37,962	59
Property Insurance (924)	3,188	60
Injuries and Damages (925)	7,166	61
Employee Pensions and Benefits (926)	50,963	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	1,176	65
Rents (931)	16,185	66
Maintenance of General Plant (932)	5,681	67
<b>Total Administrative and General Expenses</b>	<b>231,281</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>503,893</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		171,887	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,530	2
<b>Net property tax equivalent</b>		<b>166,357</b>	
Social Security		13,462	3
PSC Remainder Assessment		1,356	4
Other (specify): CLEARING ACCOUNT		(1,080)	5
<b>Total tax expense</b>		<b>180,095</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.200684				3
County tax rate	mills		2.960175				4
Local tax rate	mills		7.880256				5
School tax rate	mills		9.170035				6
Voc. school tax rate	mills		1.402528				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.613678</b>				10
Less: state credit	mills		1.377368				11
<b>Net tax rate</b>	mills		<b>20.236310</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.880256</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.572563</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.452819</b>				17
<b>Total Tax Rate</b>	mills		<b>21.613678</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.853757</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.236310</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.276882</b>				21
Utility Plant, Jan. 1	\$	<b>9,948,075</b>	9,948,075				22
Materials & Supplies	\$	<b>19,157</b>	19,157				23
<b>Subtotal</b>	\$	<b>9,967,232</b>	<b>9,967,232</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>9,967,232</b>	<b>9,967,232</b>				26
Assessment Ratio	dec.		0.998165				27
<b>Assessed Value</b>	\$	<b>9,948,942</b>	<b>9,948,942</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.276882</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>171,887</b>	<b>171,887</b>				30
Tax Equivalent per 1994 PSC Report	\$	130,803					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>171,887</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	11,635		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	476,960		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>488,595</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	529,934		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	222,172		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	575,741	76,346	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	118,789		20
<b>Total Pumping Plant</b>	<b>1,446,636</b>	<b>76,346</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	13,671		22
Water Treatment Equipment (332)	77,092		23
<b>Total Water Treatment Plant</b>	<b>90,763</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	13,206		24
Structures and Improvements (341)	1,611		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			11,635	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			476,960	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>488,595</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			529,934	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			222,172	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	73,713		578,374	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			118,789	20
<b>Total Pumping Plant</b>	<b>73,713</b>	<b>0</b>	<b>1,449,269</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			13,671	22
Water Treatment Equipment (332)			77,092	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>90,763</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			13,206	24
Structures and Improvements (341)			1,611	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	591,791		26
Transmission and Distribution Mains (343)	4,381,073	366,388	27
Fire Mains (344)	0		28
Services (345)	1,069,867	74,795	29
Meters (346)	531,611	30,738	30
Hydrants (348)	573,418	33,419	31
Other Transmission and Distribution Plant (349)	973		32
<b>Total Transmission and Distribution Plant</b>	<b>7,163,550</b>	<b>505,340</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	219,506		34
Office Furniture and Equipment (391)	20,399	3,830	35
Computer Equipment (391.1)	29,840	12,112	36
Transportation Equipment (392)	47,697		37
Stores Equipment (393)	790		38
Tools, Shop and Garage Equipment (394)	35,109		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	84,219		41
Communication Equipment (397)	27,651		42
SCADA Equipment (397.1)	143,346	2,391	43
Miscellaneous Equipment (398)	89		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>608,646</b>	<b>18,333</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,798,190</b>	<b>600,019</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,798,190</b>	<b>600,019</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			591,791	26
Transmission and Distribution Mains (343)	1,830		4,745,631	27
Fire Mains (344)			0	28
Services (345)	40		1,144,622	29
Meters (346)	2,213		560,136	30
Hydrants (348)	1,183		605,654	31
Other Transmission and Distribution Plant (349)			973	32
<b>Total Transmission and Distribution Plant</b>	<b>5,266</b>	<b>0</b>	<b>7,663,624</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			219,506	34
Office Furniture and Equipment (391)			24,229	35
Computer Equipment (391.1)			41,952	36
Transportation Equipment (392)	15,270		32,427	37
Stores Equipment (393)			790	38
Tools, Shop and Garage Equipment (394)			35,109	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			84,219	41
Communication Equipment (397)			27,651	42
SCADA Equipment (397.1)			145,737	43
Miscellaneous Equipment (398)			89	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>15,270</b>	<b>0</b>	<b>611,709</b>	
<b>Total utility plant in service directly assignable</b>	<b>94,249</b>	<b>0</b>	<b>10,303,960</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>94,249</b>	<b>0</b>	<b>10,303,960</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	0			<b>3</b>
Wells and Springs (314)	164,764	2.94%	13,832	<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	0			<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>164,764</b>		<b>13,832</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	151,252	2.44%	16,958	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	82,211	4.42%	9,776	<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	289,019	4.42%	30,617	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	7,775	4.29%		<b>15</b>
<b>Total Pumping Plant</b>	<b>530,257</b>		<b>57,351</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	4,993	2.50%	437	<b>16</b>
Water Treatment Equipment (332)	50,773	6.00%	2,544	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>55,766</b>		<b>2,981</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	762	2.25%	52	<b>18</b>
Distribution Reservoirs and Standpipes (342)	236,503	1.87%	11,244	<b>19</b>
Transmission and Distribution Mains (343)	666,908	0.93%	59,324	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	233,731	2.09%	32,110	<b>22</b>
Meters (346)	268,861	5.03%	30,023	<b>23</b>
Hydrants (348)	101,657	1.59%	12,970	<b>24</b>
Other Transmission and Distribution Plant (349)	758	5.00%	49	<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,509,180</b>		<b>145,772</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					178,596	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	178,596	
321					168,210	8
322					0	9
323					91,987	10
324					0	11
325	73,713				245,923	12
326					0	13
327					0	14
328					7,775	15
	73,713	0	0	0	513,895	
331					5,430	16
332					53,317	17
	0	0	0	0	58,747	
341					814	18
342					247,747	19
343	1,830				724,402	20
344					0	21
345	40				265,801	22
346	2,213		67		296,738	23
348	1,183				113,444	24
349					807	25
	5,266	0	67	0	1,649,753	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	39,103	2.25%	6,366	<b>26</b>
Office Furniture and Equipment (391)	15,104	5.83%	1,294	<b>27</b>
Computer Equipment (391.1)	21,252	26.67%	20,477	<b>28</b>
Transportation Equipment (392)	20,250	10.50%	4,207	<b>29</b>
Stores Equipment (393)	122	4.00%	46	<b>30</b>
Tools, Shop and Garage Equipment (394)	18,151	5.83%	2,036	<b>31</b>
Laboratory Equipment (395)	0	5.83%		<b>32</b>
Power Operated Equipment (396)	19,107	6.00%	6,316	<b>33</b>
Communication Equipment (397)	23,988	9.17%	2,765	<b>34</b>
SCADA Equipment (397.1)	27,523	9.17%		<b>35</b>
Miscellaneous Equipment (398)	79	5.83%	5	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>184,679</b>		<b>43,512</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,444,646</b>		<b>263,448</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,444,646</b>		 <b>263,448</b>	



## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					45,469	26
391					16,398	27
391.1					41,729	28
392	15,270				9,187	29
393					168	30
394					20,187	31
395					0	32
396					25,423	33
397					26,753	34
397.1					27,523	35
398					84	36
399					0	37
	15,270	0	0	0	212,921	
	94,249	0	67	0	2,613,912	
					0	38
	94,249	0	67	0	2,613,912	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			35,026	<b>35,026</b>	1
February			31,055	<b>31,055</b>	2
March			33,863	<b>33,863</b>	3
April			35,594	<b>35,594</b>	4
May			39,733	<b>39,733</b>	5
June			42,352	<b>42,352</b>	6
July			49,740	<b>49,740</b>	7
August			44,438	<b>44,438</b>	8
September			41,171	<b>41,171</b>	9
October			39,547	<b>39,547</b>	10
November			35,551	<b>35,551</b>	11
December			37,185	<b>37,185</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>465,255</b>	<b>465,255</b>	
Less: Water sold				443,799	13
Volume pumped but not sold				<b>21,456</b>	14
Volume sold as a percent of volume pumped				<b>95%</b>	15
Volume used for water production, water quality and system maintenance				7,652	16
Volume related to equipment/system malfunction				875	17
Non-utility volume NOT included in water sales				11	18
Total volume not sold but accounted for				<b>8,538</b>	19
Volume pumped but unaccounted for				<b>12,918</b>	20
Percent of water lost				<b>3%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,051	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				868	26
Date of minimum: 3/31/2002					27
Total KWH used for pumping for the year				878,173	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL - WILSON/TAFT	3	950	12	770	Yes	<b>1</b>
WELL - VAN BUREN/ROBY	4	969	15	1,800	Yes	<b>2</b>
WELL - W. SOUTH/KING	5	1,112	19	1,462	Yes	<b>3</b>
WELL - E. ACADEMY	6	1,132	18	1,498	Yes	<b>4</b>
WELL - ROBY	7	1,040	17	1,440	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	STAND BY 2 WELL 5	STAND BY WELL 7	STAND-BY 1 WELL 6	<b>1</b>
Location	OUTH & KING PUMPHOUSE	ROBY ROAD	E. ACADEMY PUMPHOUSE	<b>2</b>
Purpose	S	S	S	<b>3</b>
Destination	R	D	D	<b>4</b>
Pump Manufacturer	CUMMINS	CUMMINS	WAUKESHA	<b>5</b>
Year Installed	1989	1998	1986	<b>6</b>
Type	OTHER	OTHER	OTHER	<b>7</b>
Actual Capacity (gpm)	2,000	1,000	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	CUMMINS	CUMMINS	WAUKESHA	<b>9</b>
Year Installed	1989	1998	1986	<b>10</b>
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	<b>11</b>
Horsepower	0	240	0	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL 3	WELL 4	WELL 5	<b>14</b>
Location	WILSON/TAFT	VAN BUREN/ROBY	W. SOUTH/KING	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	R	<b>17</b>
Pump Manufacturer	FAIRBANKS MORSE	BYRON JACKSON	BYRON JACKSON	<b>18</b>
Year Installed	1990	1963	1977	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	560	1,200	1,015	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	A C	<b>22</b>
Year Installed	1990	1963	1977	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	75	125	125	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 6			<b>1</b>
Location	E. ACADEMY			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	AURORA			<b>5</b>
Year Installed	1986			<b>6</b>
Type	VERTICAL TURBINE			<b>7</b>
Actual Capacity (gpm)	1,040			<b>8</b>
Pump Motor or Standby Engine Mfr	U.S.			<b>10</b>
Year Installed	1986			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	100			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	ET 2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
				5
Year constructed	1951	1989	1977	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	126	0	111	10
Total capacity in gallons (actual)	250,000	400,000	300,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9800	1.4400	1.9800	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	70,665	8	160	0	70,513	1
M	D	6.000	56,745	363	1,715	0	55,393	2
M	D	8.000	106,558	101	1,493	0	105,166	3
M	D	10.000	62,372	2,796	0	0	65,168	4
M	S	10.000	230	0	0	0	230	5
M	D	12.000	899	1,325	0	0	2,224	6
<b>Total Within Municipality</b>			<b>297,469</b>	<b>4,593</b>	<b>3,368</b>	<b>0</b>	<b>298,694</b>	
<b>Total Utility</b>			<b>297,469</b>	<b>4,593</b>	<b>3,368</b>	<b>0</b>	<b>298,694</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	496	0	0	0	496		1
M	0.625	855	0	1	0	854		2
M	0.750	260	0	1	0	259		3
M	1.000	2,588	33	35	0	2,586		4
P	1.000	1	0	0	0	1		5
M	1.250	25	1	0	0	26		6
M	1.500	105	0	0	0	105		7
M	2.000	94	2	0	0	96		8
M	2.500	1	0	0	0	1		9
M	4.000	14	1	0	0	15		10
M	6.000	6	1	0	0	7		11
<b>Total Utility</b>		<b>4,445</b>	<b>38</b>	<b>37</b>	<b>0</b>	<b>4,446</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,442	53	39	0	4,456	0	1
1.000	77	2	0	0	79	0	2
1.250	7	0	0	0	7	0	3
1.500	53	2	1	0	54	0	4
2.000	40	0	0	0	40	0	5
3.000	5	0	0	0	5	0	6
4.000	6	0	0	0	6	0	7
<b>Total:</b>	<b>4,630</b>	<b>57</b>	<b>40</b>	<b>0</b>	<b>4,647</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,175	171	8	12	0	90	4,456	1
1.000	14	46	7	3	2	7	79	2
1.250	0	4	1	0	0	2	7	3
1.500	4	37	1	6	0	6	54	4
2.000	0	21	3	11	0	5	40	5
3.000	0		4	1	0	0	5	6
4.000	0	4	2	0	0	0	6	7
<b>Total:</b>	<b>4,193</b>	<b>283</b>	<b>26</b>	<b>33</b>	<b>2</b>	<b>110</b>	<b>4,647</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	503	3	8		498	2
<b>Total Fire Hydrants</b>	<b>503</b>	<b>3</b>	<b>8</b>	<b>0</b>	<b>498</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 543

Number of distribution system valves end of year: 899

Number of distribution valves operated during year: 475

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-17)

w-17 water mains were financed through the Utilities. Main Street Project

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